

INSTRUCTIONS for FP-331

SALES AND USE TAX

Section 47-2020(a) of the D.C. Sales Tax Act allows a refund of tax erroneously or illegally collected by the District, if a claim is filed within THREE YEARS from the date of payment of the tax. Where the tax has been collected from the customer, it must be refunded to the customer in cash or credit before making application for refund from the District. If the claim relates to a QHTC it must be accompanied by a certification for Qualified High Technology Company (form QHTC-CERT). The original of this form should be filed with the Office of Tax and Revenue and a copy retained by the taxpayer.

Sufficient evidence to support a claim for refund must be submitted with the claim. The evidence should include copies of original invoices, Certificates of Resale, Contractor's Exempt Purchase Certificates, tax exemption numbers of semipublic institutions, credit memos for returned sales or taxes refunded to customers and any other related documents.

The claim **must** be mailed to:

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
AUDIT DIVISION
P.O. BOX 556
WASHINGTON, D.C. 20044-0556

QUESTIONS OR INQUIRIES SHOULD BE DIRECTED TO (202) 727-4829.

QUALIFIED HIGH TECHNOLOGY COMPANY—EXEMPT PURCHASE CERTIFICATE
DISTRICT OF COLUMBIA SALES AND USE TAX

TO:			ISSUED BY:		
VENDOR			PURCHASER		
VENDOR'S STREET ADDRESS			TRADE NAME (IF ANY)		
CITY	STATE	ZIP CODE	PURCHASER'S STREET ADDRESS		
SELLER MUST KEEP THIS CERTIFICATE TO SUBSTANTIATE EXEMPT STATUS			CITY	STATE	ZIP CODE
FEIN			SOCIAL SECURITY NUMBER		
<input type="text"/> <input type="text"/> - <input type="text"/>			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

TYPES OF EXEMPTION

Sales to a Qualified High Technology Company of computer software or hardware, and visualization and human interface technology equipment, including operating and applications software, computers, terminals, display devices, printers, cable, fiber, storage media, networking hardware, peripherals, and modems are exempt from sales and use tax when purchased for use in connection with the operation of the Qualified High Technology Company.

I certify that any items of the above mentioned property purchased from you are for use in connection with the operation of a Qualified High Technology Company as defined in D.C. Code Sec. 47-1817.1(5)(A).

This certificate shall be considered a part of each order we shall give, provided the order contains our District of Columbia Certificate of Registration number and will continue in force until revoked by a written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE
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SELLER MUST KEEP THIS CERTIFICATE

INSTRUCTIONS

To use this certificate the purchaser must be registered with the District of Columbia for sales and use tax. This certificate is not valid unless it contains the purchaser's FEIN or SSN. Also, it must be signed by the owner or authorized officer and dated.

If the issuer of the certificate buys items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report use tax directly to the Office of Tax and Revenue using the Sales and Use Tax returns (FR-800A annual or FR-800M monthly).

The seller must retain all Certificates of Exempt Purchases to substantiate tax exemptions in case of an audit of its D.C. Sales and Use Tax returns.